

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)
)
)
v.) Criminal No. 14-09 J
)
ROBERT PALTROW) [UNDER SEAL]

AMENDED STIPULATION

AND NOW comes the United States of America, by its attorneys, David J. Hickton, United States Attorney for the Western District of Pennsylvania, and John J. Valkovci, Jr., Assistant United States Attorney for said district, and comes Robert Paltrow, by his attorney Mark B. Sheppard, Esquire, and respectfully submits the following amended stipulation.

1. On August 28, 2014, Mr. Paltrow appeared before this Court, and pursuant to the terms of a pleas agreement with the United States, waived Indictment and entered a plea of guilty to a Two-Count Information. Each of the two Counts charged Mr. Paltrow with filing a false income tax return in violation of 26 U.S.C. § 7206(1).

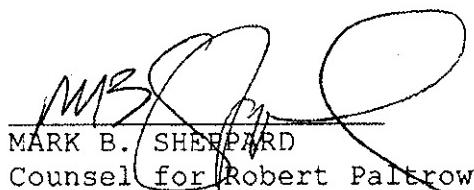
2. As set forth in paragraph C.2 of the plea agreement, Mr. Paltrow and the United States stipulated "that the tax loss for purposes of sections 2T1.1 and 2T4.1 of the Sentencing Guidelines is \$798,696, and that this amount of tax loss yields a base offense level of 20." Plea Agreement, p.6.

3. Subsequent to Mr. Paltrow's plea, additional information was discovered that was relevant to the calculation of Mr. Paltrow's tax loss figure. Neither the United States nor Mr. Paltrow was aware of the impact of this information on the tax loss calculation prior to the entry of Mr. Paltrow's plea and execution of the plea agreement.

4. After further discussion, Mr. Paltrow and the United States agree and stipulate that the additional information should be incorporated into the calculation of his tax loss. Accordingly, the parties stipulate that the tax loss for purposes of section 2T1.1 and section 2T4.1 of the Sentencing Guidelines is \$1,065,914, and that this amount of tax loss yields a base offense level of 22.

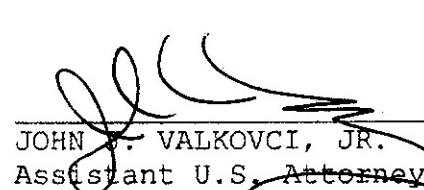


ROBERT PALTROW



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